

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18178
[REDACTED],)	
)	DECISION
Petitioners.)	
_____)	

On April 19, 2004, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted](petitioners), proposing income tax, penalty and interest for the year 2001 in the total amount of \$11,581.

On July 16, 2004, a timely protest and petition for redetermination was filed by the petitioners. An informal hearing has not been requested by the petitioners. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The petitioners have failed to file their 2001 individual income tax return. On July 2, 2003, TDB sent a letter with a questionnaire to the petitioners to help the Commission properly determine the petitioners' filing requirement. The petitioners did not respond to this letter, so i[Redacted]. The Commission issued a NOD on April 19, 2004, to the petitioners [Redacted]. The NOD dated April 19, 2004, was returned marked "unclaimed."

On May 13, 2004, TDB sent another copy of the petitioners' NOD by regular mail to give the petitioners an opportunity to review the NOD and to preserve their appeal rights.

On May 24, 2004, a change of address card was received from the U.S. Postal Service that showed a new address for the petitioners. On May 26, 2004, using the new address, TDB sent the petitioners the original NOD with the interest updated.

In the petitioners' protest letter postmarked July 16, 2004, [Redacted] stated that petitioners did not agree with the NOD and they requested forms "to take care of this."

On July 27, 2004, TDB sent a letter to the petitioners acknowledging their protest. TDB enclosed income tax forms and instructions for 2001 and asked the petitioners to provide their completed return by August 12, 2004, along with a copy of their federal return. The petitioners did not respond to TDB's letter.

On August 27, 2004, TDB sent the petitioners another letter enclosing a copy of its July 27 letter and asking for the completed returns by September 27. The petitioners did not respond to this letter either.

On May 23, 2005, the Tax Policy Specialist (policy specialist) sent the petitioners a letter to inform them of their alternatives for redetermining a protested NOD. The petitioners did not respond to this letter. On June 29, 2005, [Redacted] called the policy specialist and requested until the middle of August 2005 to file their 2001 income tax return. As of the date of this decision, the petitioners' 2001 return has not been filed with the Commission.

[Redacted]

[Redacted] The petitioners have not provided the Commission with a contrary result to the determination of their income [Redacted]Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated April 19, 2004, as MODIFIED, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioners pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2001	\$6,729	\$1,682	\$1,695	\$10,106

Interest is computed through July 13, 2006.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioners' right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2006.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2006, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.
